

IRMA TIMES

No. 14 Vol. IV

Irma, Alberta, Canada, Friday, May 28th 1920

\$1.50 Per Year in Canada; Foreign Countries \$2.00

Attractions at Irma Chautauqua This Week



MISS SUMAYEH ATTIEYEH
at Chautauqua.



PROF. W. T. OSBORNE
At Chautauqua



THE DE WILLO CONCERT CO., at Chautauqua



HAMPTON COURT SINGERS, at Chautauqua

LUXURY TAX NOW IN FORCE

The following is a summary of the main features of the taxation proposals submitted to parliament by the minister of finance Tuesday afternoon:

Taxes on luxuries.
Excise duties on motor car increased from 10 to 15 percent.
Increased duties on beer, wine and spirits.

Tax of one percent on the sales of all manufactures, jobbers, wholesale dealers and importers. Tax will apply to specified essentials.

Additional stamp taxes on bills of exchange and promissory notes of \$100 or over. Tax of 2 cents for each share of stock transferred.

Tax on moving pictures film removed.

Tax on incomes over \$5000 per year and upwards increased by 5%.

Business tax renewed and modified. Exemption to be extended from seven to ten percent.

System of collecting business and income tax to be changed.
Each taxpayer is to be his own assessor.

Entire removal of customs duty of 7 1-2 percent.

A feature of the luxury tax is its general application. It hits articles of all kinds. The small wares as well as the most expensive, come under this tax. Ten percent will be levied on the purchase price of boots in excess of \$9.00, on hats men's and boys', in excess of \$5.00 on caps, men's and boys', in excess of \$2.00 each; on stockings or hose silk, men's and boys in excess of \$1.00 per pair; on neckties and neckwear, men's and boys in excess of \$1.50 each; shirts, and including nightshirts, men's and boys in excess of \$3.00 each; hats, bonnets and hoods women's and misses, in excess of \$12.00 each; stockings or hose, or silk, women's and misses in excess, of \$2.00 per pair; kimono's, petticoats and waists, in excess of \$12.00 each; pyjamas and underwear in excess of \$5.00 each.

The new taxes on luxuries, beer, wine and spirits, motor car sales and stamp duties come into effect May 19th 1920.

Irma L. O. L.

At the special meeting of the lodge held on Thursday, May 20th. Six new members were initiated which shows the progress this lodge is making. Owing to Victoria day and the chautauqua taking three days this week the next lodge called for Wednesday 26th is postponed until Wednesday 2nd June. It is expected there will be more initiations for that night. With the Orange, Blue, and Royal Arch degrees to be put on this will be a busy night and all brothers are requested to be on time.

LOCAL NEWS

J. W. Grayden spent the holiday at Edmonton.

Albert Hughes has been spending a few days in Calgary.

C. H. Roberts spent Monday in Edmonton.

Miss Weirba was a visitor at Edmonton for the holiday.

The U.F.W.A. meets at Mrs. F. W. Higginson's on Wednesday, June 3rd, at 2.30 o'clock.

STRAYED sorrel gelding, age 9 yrs. four white feet, blazed face. Marked X on left side, weight about 1650. \$5.00 reward for information leading to his recovery.—R. E. Loss, Irma, Alta. S.E. 2-46-9 14-6

New Canadian Cent.

Authority has been given for the issue of the new Canadian cent and the coin will be in circulation towards the end of the month of the present month. The cent will slightly larger than a ten-cent piece, or three-quarters of an inch in dimension. It will bear the following design: Obverse the impression, his majesty crowned effigy consisting of head and bust, wearing the royal robes and looking to the left, with the inscription George V. dei gra Rex it ind. imp. Reverse impression, the words one-cent supported by a maple leaf on either side and bearing the word Canada above the date of the issue below.

Buy For Less From Us

We have a splendid stock of White Shoes for Ladies and Children. You should buy your supply now

Men's Work Shoes below wholesale cost

Men's Fine Shoes extra good value

Children's Straw Hats

We can fit you child's head and your purse

Groceries

5 lb Blue Ribbon Tea, in tin containers	\$3.50
3 lb Choice Evaporated Apples	75c
5 lb Choice Prunes	\$1.25
3 lb tin Pure Lard	1.20
5 lb tin Pure Lard	1.95

We have a very complete stock of all nice table supplies

Flour

is up in price and will be higher. Better buy next time you are in town.

'Big Chief' Dairy Feed

just the thing for cows and calves. Try it
\$4.50 per cwt.

IRMA CO-OPERATIVE CO. LTD.

QUALITY MERCHANDISE

Dress Goods

When ready to do some sewing for the children we would like to show you some really nice and serviceable goods for little dresses, rompers, etc.

DRESS CHAMBRAYS

A very fine woven piece of chambray in a variety of colors, always popular for children or grown up wear and reasonable in price per yd 45c

BUTTER CUP VOILE

A pretty piece of stamped voile in small designs, and stripes per yd 45c

ORGANDIES

Some pretty designs in printed-Organadies, you would like them made up in little dresses

GALATEAS

A good range of these goods for every day wear priced at 45c to 65c a yard

Men's Wear

Shirts---

It costs no more to get a shirt, properly tailored, one that fits you over the shoulders and lies so nice, and even around the neck. Try an "Arrow" shirt the next time for a perfect fit.

Caps---

The "Eastern cap is known from coast to coast for its fine finish, perfect tailoring and quality of the material. We have your size here, and would be glad to fit you.

Hats---

To appreciate the One Quality of these fur felt hats you should see them. Light in weight, long in quality. You will feel well dressed when wearing a "King" or "Brock" Hat.

Underwear---

When those warm days do come, you will remember what a splendid range of Summer Weight Combinations we have here for you.

Ties---

New ones from A.T. Reid & Co. A dandy range of new spring stuff just opened up priced \$1.50 to \$2.50

Groceries

There is a saving for you here why not take advantage of it?

1 lb Red Rose Baking Powder	25c
5 lb "Speciul Quality" Blue Ribbon Tea	\$3.65
5 lb Lard Compound	\$1.65
3 lb best handpicked beans	25
12 1-2 " " " "	\$1.00
4 lb Pure Fruit Jam	\$1.00
5 lb 60-70 Prunes	\$1.25
2 lb Lilly's Spinach	25c
2 cans Pumpkin	35c
2 cans Peas	45c
Large Box Soda Biscuits still	\$1.00

J. C. McFarland & Company, Irma, Alberta

Big Dance

in aid of Irma Athletic Association
Will be held in the CO-OP HALL on

Friday May 28th

starting immediately after the evening Chautauqua performance

Good Music, Good Time and Good Cause

Everybody Welcome!

Popular Prices - - Don't Miss It



Time to Call A Halt

The great Hudson's Bay Company, the pioneer trading organization in this wonderful western land, is this year celebrating its 250th anniversary, and splendid pageants commemorating the event are being held in those cities which have developed out of the Company's old trading posts and forts. Participating in these pageants is Sir Robert Kindersley, the present governor of the Hudson's Bay Company, who is also director of the bank of England. Sir Robert is a man, therefore, who is fully conversant with present commercial and financial conditions throughout the world, and anything he may have to say on such subjects are worthy of the thoughtful attention and serious consideration of the people of Western Canada. In a recent address at Calgary he said: "Unless we stop sailing along the smooth waters of this present false prosperity, brought about through inflation, which gives the world an additional purchasing power which is unreal, I say, if we don't stop now, we shall be faced with the most appalling financial crisis in the next five or six years that the world has ever seen. As a trader I speak to you, because I know, and I tell you that only one way remains for us to reach the goal we seek—prosperity and happiness—and that is for each and every one to devote their energies to a campaign of real productivity and for the elimination of consumption of all luxuries."

In uttering these words of warning, Sir Robert Kindersley is only repeating what the most astute and best informed men the world over have been saying and urging for some time past. Up to the present time, however, their words seem to have fallen on deaf ears. The situation in Canada is very similar to that in the United States, although possibly not quite so aggravated because in this country we suffered losses during the war out of all proportion to those sustained by the United States, while we did not profit to the same extent as our southern neighbors did.

Nevertheless, conditions on the North American continent are very similar, and here in Canada we may well heed the summing up of the difficulty in the United States as stated by one observant American writer when he says: "There is too much of spending and too little earning; too much extravagance and too little economy; too much needless and vague desire and too little real enjoyment."

Canada, like the United States, was settled by a sturdy, hard-working people. The fathers and grandfathers, the mothers and grandmothers, of the present generation of Canadians hewed down the forests of Ontario and Quebec and built their primitive homes. They worked hard, practiced economy, yet found real, deep and abiding joy in lives of achievement. The same process was followed by the pioneer settlers on these vast prairies. The rich men of Western Canada today came here as poor lads, and most of our merchant princes and well-to-do farmers can recall the days of slender abject poverty and unmitigated toil.

It was these men and their equally courageous womenfolk who made

Canada what it is. They knew nothing of the soft life. They all knew work, denial, hardship, and with it all deep enjoyment and good fun when there was time for it. But the fun was not the end which they sought. They knew nothing about taking something which someone else had created and sitting back to watch the money roll in and then spend it. Our foreign-born citizens came to Canada, not expecting a soft life, but a chance to work and get ahead in life.

It would almost seem as if the present generation of Canadians, and the newer settlers coming to our land, have forgotten these things. There would seem to be a real need for a realization of the truth that it is only by the continued practice of those qualities and the maintenance of those standards which made Canada what it is that this Dominion can be maintained and made still greater. If, says one writer, we could have some of the old-fashioned hard work, and saving and self-denial, we might also have some of the old-fashioned contentment and joy of living, instead of the unrest and discontent and constant seeking after leisure which does not seem to satisfy. The present generation has more than any other ever had, and it is bored to death. It seems to think that because everything isn't so difficult, easier and still more perfect, that it is all wrong. It is time for a revival of common sense, simple tastes and work and saving. If that revival does not come voluntarily, if such words of warning as uttered by Sir Robert Kindersley and a host of others are not heeded then hard times are ahead and many will in adversity and suffering regret that in these times they did not work, save and prepare for the future.

Ask for Minard's and take no other.

Delivery by Parachute

Grant Licenses Authorizing the Dropping of Packages by Parachute From Aircraft

The British Air Ministry has announced that, in an amendment of the air navigation regulations, licenses may now be obtained to drop packages by parachute. The amendment reads: "An amendment to the air navigation regulations dated 30th March provides that the Secretary of State may, on application being made to him, grant licenses to firms engaged in the aircraft industry, authorizing the dropping of packages by parachutes from aircraft on to dropping grounds approved by him for the purpose, subject to such conditions and for such time as may be specified in the license, and subject also to any directions issued by the Secretary of State for the purpose of supplementing or giving full effect to this proviso."

A MOTHER'S ADVICE

Once a mother has used Baby's Own Tablets for her little one she is always happy to recommend them to others. Her advice, given after a series of trials, can be given with assured good results. The Tablets are a mild but thorough laxative which never fail to regulate the bowels and sweeten the stomach. They always do good—they cannot possibly do harm even to the youngest babe. Concerning them Mrs. P. Lafont, St. Nazaire, Que., writes: "For three months my baby was constipated and cried continually. On the advice of a friend I gave him Baby's Own Tablets and now at the age of five months he is perfectly well and weighs twenty pounds. I am delighted to be able to advise other mothers to use them." The Tablets are sold by medicine dealers or by mail at 25 cents a box from The Dr. Williams Medicine Co., Brockville, Ont.

The Pleasure of Reading

Reading is a habit as easily cultivated as dancing and holds in a thrall as strong when once acquired. Books are now all that governances used to be (though it's too bad governance has gone out). They are companions, mentors and entertainers. They can show youth more of life than any pair of eyes can see on the great highway itself, and the view leaves no images to distort the maturer vision. Let's punch up the cushions in the window seat and call back the glory of the old sunlit after. It will be strange if the young folk don't forget all about the door—Kansas City Star.

Wheat Price to Remain Higher

In the course of an interview at Winnipeg, Man. Hon. Edward Brown, provincial treasurer of Manitoba, expressed the belief that wheat would sell this fall at \$3 a bushel and that the federal government would set the price again as was done last year.

It is estimated that the ash of the tobacco smoked in America yearly would furnish a most perfect fertilizer for 10,000 acres of land.

Auto speed limits in Japan vary with the width of the road.

CURE COWS' CAKED BAGS

With EGYPTIAN LINIMENT For Sale by all Dealers Douglas & Company, Napanee, Ont.

Then and Now

A Few Incidentals That Have Added To the Happiness of the Human Race

Do you really want the "good old days" when there were no Pullmans, fast trains, anesthetics, telephones, bicycles, automobiles, moving pictures, self-binders, hay-loaders, cream separators, phonographs, cold storage, plate glass, gas cooking ranges, incandescent lights, aeroplanes, elevators, fast ocean liners, X-ray photography, typewriters, adding machines, cash registers, asphalt, microscopes, telescopes, linotypes, high speed presses, and automatic machines in almost every branch of endeavor? Think it over. Have these things not added something to the measure of human happiness—From the Ottawa Journal.

One Great Essential To a Woman's Health Is Her Nerves

Nature intended women to be strong, healthy and happy as the day is long, instead of being sick and wretched. But how can any woman be healthy and happy when the whole nervous system is unstrung. The trouble is they pay more attention to their social and household duties than they do to their health. Is it any wonder then that they become irritable and nervous, have hot flushes, fainting spells, become weak and nervous, and everything in life becomes dark and gloomy.

Milburn's Heart and Nerve Pills are the very remedy that nervous, tired-out, weary women need to restore them to the blessings of good health. Mrs. H. H. Ryan, Sand Point, N.S., writes: "I have been a great sufferer from nerve troubles. I was so weak and nervous I could not sleep at night and my appetite was very poor. I could not walk across the floor without trembling. I had hot flushes and fainting spells. When I was on my second box of Milburn's Heart and Nerve Pills I began to feel better and kept on until I had used six boxes. When I felt like a different person. I am now without them in the house and recommend them to all who suffer with their nerves."

Price 50c a box at all dealers or on receipt of note to The T. T. Milburn Co., Limited, Toronto, Ont.

Natural Resources Mapped

Map Shows Clearly Where All The Natural Resources Are Situated

The natural resources intelligence branch of the Department of the Interior, of which F. C. G. Lynch is superintendent, is responsible for the publishing of a map which will prove of the utmost value to all those seeking information regarding the natural resources of Canada, together with the transportation at trade routes. A glance at the map shows clearly where all the vast natural resources are situated, whether in the shape of timber, coal, the precious metals, and pulp wood, furs, natural gas and oil, and clay, the enormous water powers throughout the country also being indicated.

Thus the seeker after information can find out merely by opening the map that in Nova Scotia and other Maritime provinces he can engage in mineral farming, mining and fishing; in Quebec he will find a wealth of timber for pulp wood, minerals to be dug from the earth, including asbestos, graphite, molybdenite; in the neighboring province of Ontario much the same possibilities exist, while in the prairie provinces of Manitoba, Saskatchewan, and Alberta, the possibilities of which have only been barely scratched, the intending settler prospector or business man will find himself surrounded with a veritable embarras de richesses. He can obtain large returns for his investment and labor either in grain growing, mixed farming, ranching, fishing, whilst the more adventurous can go further to the north and dig for the earth's hidden wealth or seek their fortune in the Hudson Bay. Then there are also shown the riches of British Columbia hidden in the mountainous fastnesses, whilst the lover of less adventurous vocations can revel in the fertile valleys of the Okanagan and other districts where a man and his family can live happily, peacefully and comfortably from the products of a five-acre orchard.

Almost one-third of the surface of Newfoundland is covered by fresh water lakes.

W. N. U. 1317

The Farm Workshop

It Pays to Have A Work Bench And A Kit of Tools

It is quite as necessary that a farmer should understand the use of tools and machinery as that he should be well posted in the principles of stock raising, grain growing or any other department intimately connected with his vocation. He should know when his moving machine, hay rake, plow or other implements are not in proper adjustment, and be able to apply the remedy, and to be well enough posted to prevent being cheated when purchasing these implements.

It is now generally admitted that every farmer should own a good workshop. Build a place for the purpose, and get a kit of bench tools just as soon as the circumstances will permit of it; then a tool will be at hand when wanted, and nearly all the repairs upon farm implements and the buildings may be done without going to the expense of employing a professional mechanic.

There are rakes, and hay racks, sleds, wagon boxes, harrows, field rollers, etc., which may be kept in good order at the home workshop, and innumerable improvements made around the farm buildings. There are grain troughs to be made, barn doors to fix up by re-hanging, stanchions to build or improve, weather boarding to be put on and roofs to mend, besides scores of other little necessities in and about the place for the convenience of the women folks as well as the men.

Any man of ordinary ability will be surprised after a little practice to find how much he is capable of doing. If he is a man in the habit of doing his work well, he will also have the satisfaction of knowing that he has saved a good, round bill at the village shop. A man cannot be called shrewd who goes one or two miles to have a new whiffletree made when he can work it himself in the time of going to the shop, to say nothing of having to pay for having it done besides.—Practical Farmer.

Experimental Farm Wanted

So-Called Dry District in Southern Saskatchewan Should Be Served

For several years farmers in the south-western part of the province of Saskatchewan in what is called a dry district, have been clamoring for an experimental farm.

Prof. Bracken, of the agricultural college of Saskatoon, has records that show that in the north-eastern part of the province, where the rainfall is abundant, the average period between the late spring frosts and the first fall frosts was 73 days, and in the south-western part of the province 133 days. There is thus an opportunity to experiment with different crops where the district is frost free for 133 days, as compared with the experimental farms now located in the province at Indian Head, Rosthern and Scott.

At the meeting of delegates from Agricultural Societies in Saskatoon in January last a resolution was unanimously passed asking the Dominion government to establish an experimental farm in the south-western part of the province. Any location on the Shaunavon branch of the C.P.R. or in the Swift Current district, where the farmers have suffered the past two years on account of drought and hot winds, would be satisfactory.

Inspection of Eggs

During the latter half of April, 45 cars of eggs, or approximately 650,000 dozens, were inspected under the Canadian egg regulations, twenty cars in the west and 25 in the east. Eleven of the eastern inspections were of cars shipped from Ontario points to Toronto, and of these six were graded extra and five graded firsts. A car of eggs contains from 450 to 500 cases, or 15,000 to 15,000 dozens. A striking feature is the demand for inspection of eggs being shipped within Ontario. Buyers and sellers, having seen the benefits of handling eggs according to inter-provincial trade, are quick to apply the same to shipments within the province. Inspection is by approval at point of shipment.

Long Distance Wireless at Sea. Such striking results have been obtained by the new long-distance Marconi wireless sets which have been installed on-board the Cunarders Imperator, Mauretania, and Carmania, that a rapid extension of these instruments to other great liners may be expected. The famous white star vessels Olympia, Adriatic, Baltic, Celtic, Cedric, and Magenta are being similarly equipped and will carry this new apparatus on their next sailings from England. All these ships will now have direct intercommunication with land over a distance of 1,400 miles.

Bamboo trees do not blossom till they are 30 years old.

NEURITIS

No many have Neuritis, but many suffer from it. It is a painful, paralytic inflammation of the nerve. Do not suffer another day if you are a victim, try

Templeton's Rheumatic Capsules

Nothing else brings relief so quickly and so surely. Send for free sample to Templeton, 142 King St. W., Toronto. For sale at reliable drug-gists for \$1.50 a box.

ASTHMA

Templeton's RAZ-MAH Capsules are guaranteed to relieve the most stubborn cases of asthma, no matter how long it has lasted. Write Templeton, 142 King St. W., Toronto, for free sample. Reliable drug-gists sell them at \$1.50 a box.

Canadian Cheese For England

Export of Cheese Will Again Flow Through the Usual Channels

The Canadian minister of agriculture recently received the following cable from the British Ministry of Food: "It has now been definitely decided that the Ministry will not purchase the new season's Canadian cheese. The maximum importer's selling price (32 cents), now in force, will be removed at an early date, but the maximum retail price of one shilling and eight pence (40 cents) per pound for whole milk cheese will remain in force for the time being."

The effect of this decision will be that the export of cheese will again flow through the usual channels.

Cruelty in the Country

Old Methods Are Cause of Great Cruelty to Beasts

Custom is the perpetrator of many a cruelty. The farmer, unless he keeps up with the best farm literature, follows his father's methods, needlessly painful though they may be to the farm animals. Think of the millions of swine butchered in the old fashioned way—seized, "struck," and then left to stagger around and bleed to death. Many are doing this just as they did it a hundred years ago, in spite of the fact that "intelligent farmers first drew the animal by a small bullet rightly placed, destroying all consciousness, and then use the knife. The bleeding is in no way retarded by this plan.

Consider also the cruelty of dehorning cattle, prohibited by law in certain countries, when a little stick of caustic potash used on the week-old calf's head at the spots where the horns would grow, and causing almost no pain to the calf, would prevent the horn from growing at all. Moisten the place with your finger, dip into water, and then rub with the potash till the skin simply begins to leak red.

Docking the tails of lambs is another form of cruelty that the country is guilty of, probably because tradition says the wool will become less soiled. While farmers who have dared experiment by leaving their lamb's tails on, or have read of some one else who has, know better. Millions of sheep with tails cut off that might have been left on if their owners were seeking to accomplish the end for which they cut them off!

In London there is a second hand book shop which contains over twenty miles of shelves carrying more than 1,000,000 books.

Certain butterflies and caterpillars are never eaten by birds on account of their unpleasant taste.

British Naval Supremacy

Britain Has Reason For Maintaining The Most Powerful Navy

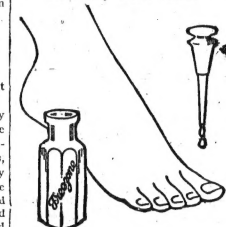
The addition of the five floating German dreadnoughts to the British fleet may save Britain from losing her naval supremacy to the United States during the next two or three years. At present Britain has 33 dreadnoughts. The United States has 27 built or building and is planning for 10 more. Britain has 13 battle-cruisers. The United States is building six and is planning for six more.

The justification for the intensive naval program of the United States is hard to find particularly when President Wilson urges all the nations of the world to join the League of Nations and agree to an all-round reduction of armaments. A clash between the two great divisions of the Anglo-Saxon race is unthinkable. Yet even the best friends of the United States who are citizens of the British empire feel that Britain occupies such a unique position in the world that she has reason for taking such steps as may be necessary to maintain the most powerful navy in the world.

The cost of naval construction keeps on multiplying. The British battleship Hood, with the extraordinary tonnage of 42,000, a length of 869 feet, 31 knots speed, and eight 15-inch guns, is costing thirty million dollars, and it is said that some of the American dreadnoughts now building are expected to cost more than forty million dollars. Recently Japan launched a dreadnought that will be much more costly than any vessel she previously has built.

Lift off Corns!

Doesn't hurt a bit and Freezone costs only a few cents.



With your fingers! You can lift off any hard corn, soft corn, or corn between the toes and the hard skin calluses from bottom of feet. A tiny bottle of "Freezone" costs little as a postage stamp; apply a few drops upon the corn or callus. Instantly it stops hurting, then shortly you lift that bothersome corn or callus right off, root and all, without one bit of pain or soreness. Truly! No humbug!

Motors on the Farms

The latest official statistics just published show that farmers in Ontario last year owned more passenger motor-cars than were owned in all the cities of the province; they also owned more than double the number of passenger cars owned in Toronto, and far outdistanced all other occupations in the number of cars owned by individual trades. The classification, according to occupation, shows 46,997 passenger cars and 825 trucks owned by farmers. Skilled trades come next with 15,042 passenger cars, business men 13,838; doctors, 3,157; other professions, 5,119; manufacturers, 4,362.

Keep Minard's Liniment in the house.

Butterflies Will Stay

Alberta Mennonites, known as Hutterites, will not trek to the Mississippi Valley with the Mennonite colonies of Manitoba and Saskatchewan, according to Jacob Wiff, head of the Southern Alberta colonies. Instead, they are remaining to plant the largest acreage they have yet sown.

That Unusual Flavor

Wholesome, Rich, Delightful that comes from blending malted barley with whole wheat is distinctive of

Grape-Nuts

This food is ready cooked, economical, easily digested and very nourishing.

Sold by grocers

How to Cure Biliousness

Doctors warn against remedies containing powerful drugs and alcohol. "The Extract of Root," long known as **Hooper's** Carative Syrup, has no dope or strong ingredients! It cures indigestion, biliousness and constipation. Can be had at any drug store. Get the genuine. 50c and \$1.00 Bottles.

Income Tax Is Levied on Luxuries By New Budget

Ottawa.—A crowded house and crowded galleries welcomed Sir Henry Drayton, minister of finance, as he rose to make his first budget speech. Sir Henry dealt first with the economic situation of the Dominion. He emphasized prosperity in 1919, the growth of revenue—last year's revenue of \$388,000,000 was the best ever collected. He spoke of Canada's strong position in regard to currency.

Prior to stating his taxation proposals, Sir Henry gave an extensive review of the financial and economic position of the Dominion.

Conditions obtaining not only in Canada but all over the world, he said, were very different from the conditions which prevailed while the war was in progress, then the compelling necessity of the moment required the raising of large sums of money. It was absolutely imperative that there should be no check on production, no hindering of the war effort. Today, conditions were changed. The war was won. Expense was great. Canada, with other countries which participated in the titanic struggle, was faced with a pyramid of debt.

"The duty today," Sir Henry declared, "not only to carry on the government of the country with any additions to the debt, but on the other hand to promote measures which will reduce the nation's indebtedness."

The task, while heavy, was not so severe as the obstacles which Canada had overcome in the five years of war and stress.

"Indeed," Sir Henry proceeded, "it was possible for the country again to become as united and earnest as it was during the war period, if it were possible for each and all of us to sink all differences, class and sectional interests and jealousies, into an effort towards re-establishing a Canada as united and co-ordinated as that which won the war, the task would indeed be easy and simple."

The following is a summary of the taxation proposals:

Luxury taxes.—Ten percent of the total purchase price on boots and shoes costing over \$9 a pair, men's and boys' suits costing over \$45; men's and women's overcoats costing over \$50 each; fur coats and robes over \$100 each; women's dresses over \$45; women's suits over \$60, and on hats, shoes, neckwear, skirts, purses and gloves costing above certain specified figures, as well as on some other wearing apparel; all fans, opera cloaks, ivory-handled cutlery, cut glass ware, velvet and silk fabrics, lace, ribbons, silk embroideries and sporting goods.

On trunks over \$40 each, and valises, suit cases, etc., over \$25 each. This tax to be paid by the purchaser to the vendor at time of sale.

Huge Losses In the War Shown by France

Paris.—What is perhaps the first comprehensive statement of France's war losses has just been made by Capt. Andre Tardieu. In describing what he calls "The Balance Sheet" of France, Capt. Tardieu states that during the five years of war eight million men were mobilized, of whom 1,400,000 were killed. France thus lost 57 percent of her men under 32 years of age.

Concerning material losses, Captain Tardieu states that six hundred thousand soldiers were disabled; 75,000,000 acres of arable land laid waste, 3,000 miles of railway and 25,000 miles of highways destroyed. Mines which produced 55 percent of the coal output were damaged or destroyed; 11,500 factories, which before the war produced 95 percent of the woolen goods, 90 percent of the linen materials, 70 percent of the sugar and 60 percent of the cotton goods were crippled.

One-third of France's ships were sunk by German submarines. France had to raise more than eight billions of francs, of which sum she was forced to lend 1,320,000,000 to foreign countries.

Poincare Resigns
Paris.—Raymond Poincare has resigned his membership in the reparations commission.

British Naval Estimates

Great Britain Will Not Reduce Beyond Margin Fixed For Naval Safety

London.—Navy estimates for the new financial year under discussion in the house of commons ended a running criticism from a comparatively small number of members anxious to secure reduction of the various votes. Right Hon. Walter Long, first lord of the Admiralty, in reply, declared that no other department showed the same reduction as the admiralty, but the government was determined to do nothing to risk the navy being brought down below the margin that the admiralty was considering removing obstacles in the way of promotion from the lower deck to commissioned rank to which Geo. Barnes, former labor member in the cabinet, retorted:

"A lower deck boy has as much chance of getting commissioned rank as I have of entering the Kingdom of Heaven."

Almost simultaneously Lord Jellicoe, at the Guildhall, was referring to his tour of the Dominions. He said: "It is an empire of which not only the inhabitants of these islands are proud, but those of the overseas dominions also. Our sea communications depend on the British navy and the navy of the dominions, which may be brought into existence to help the British navy. It is our duty to see that we are supreme in every weapon going to safeguard our communications."

West Should be Represented

Want Western Interests on Directorate of the C. N. R.

Calgary.—Resolutions urging that there should be representation of the western interests on the board of directors of the Canadian National Railway and that freight rates westward should be based on the same mileage rates as those eastward, and advantage taken of reduced cost of operating government lines through easy grades to the coast, were passed by the conference of representatives of western boards of trade.

A resolution urging the establishment of western executive offices for the railway was withdrawn.

W. E. Milner, of Winnipeg, spoke for the desirability of representations on the board of directors, arguing that much of the construction would be done in the west in the next ten years and that large parts and large revenue from the Western National railways came from the west.

P. J. Shattcross, of Victoria, believed that the great problems of the future would be the devising of a cheap means of placing the wheat grown on the prairies on the markets of the world.

R. Moore, of Swift Current, questioned the wisdom of the first resolution, saying it would tend to create a cleavage between east and west.

Germany's Predicament

May be Compelled to Dispose of the State Owned Utilities to Secure Foreign Credits

Berlin.—If the state-owned public services continue to be run at a loss the government will finally be compelled to transfer them to foreign corporations so that we may secure foreign credits, Finance Minister Herr Wirth is reported to have said at an election campaign meeting at Dusseldorf.

The minister foreshadowed the formation of a great national trust corporation in which great industrial organizations would be incorporated with the one end in view—more foreign credits.

Minister of defence Gessler declared at a public meeting at Cologne, of the 14,000 officers left in the German army at the end of the war, 10,000 had been demobilized.

U. S. Naval Power

Washington.—Appointment of rear-admiral Sims, as honorary member of the British admiralty, was declined by the navy department as "un-American," despite the fact that it was preferred by King George himself, Secretary Daniels testified before a senate commission investigating the naval row. Mr. Daniels charged that this incident probably furnished some of the animosity between himself and the admiral.

Require Additional Half Million
Toronto.—Officials of the University of Toronto says the university will require \$500,000 in addition to \$400,000 which the legislature already has voted, to that institution, a total of \$900,000 this year being needed.

W. N. U. 1317

New Japanese Agreement

Anglo-Japanese Pact Avoids the Possibility of American Complications

Montreal.—The Montreal Star publishes the following London cable:

The new Anglo-Japanese agreement will prevent any possibility of Great Britain being drawn into war with the United States in the event of trouble between Japan and America, according to statements from an authoritative source. The Japanese and British foreign offices are now preparing amendments for inclusion in the new treaty which is being drawn.

The amendment over which Great Britain is mostly concerned is one covering article 4. This article provides that England and Japan decline to go to war in defence of each other against nations with which they have arbitration treaties. The British foreign office proposes to make it clear that this covers the Anglo-American treaty signed in 1914, which became effective subsequent to the signing of the original treaty with Japan. England has always insisted that this article covered the United States, but the changes in article 4 will make this more explicit.

Turks Massing Against Greeks

40,000 Men To Resist Entry Into Thrace

Constantinople.—Greek and Turkish troops have clashed about 25 miles east of Smyrna, where the Turks are taking the offensive and are apparently massing reinforcements preparatory to further advances against the Greeks. Fighting has occurred between Magnisio and Menemen.

Jafar Tayat, Turkish commandant at Adrianople, has sent a message here from that city saying 40,000 of the Turks and Bulgarians are preparing to resist the Greeks. He declares they will meet the Greeks midway between Chatalja and Adrianople when the Greeks begin the occupation of Thrace.

Poles Receive No Help

War Materials Sent Were Bought in October, Says Bonar Law

London.—A question concerning war materials which are being shipped from England to Poland, was recently raised in the house. Andrew Bonar Law, the government spokesman, said they form a part of the supplies purchased by Poland last year and that they were being shipped to the Poles because they are the property of the Polish government. Mr. Bonar Law added that Great Britain had sold Poland some surplus stores last October and that would have been a breach of faith on the part of Great Britain if the despatch of munitions had been prevented. He declared that no assistance, field or otherwise, was being given Poland.

Port Arthur Yards Closed

Port Arthur.—All unions at the Port Arthur shipyards are now on strike and there is not a wheel-turning in the yards. The office staff will be kept on for some time and guards and fire protection will be increased.

The strike is over a request for a 17 percent increase in wages. There have been no moves toward a compromise.

Poles Are Driven Back

Warsaw.—The Bolsheviks have launched an attack on the northern front, between the river Dvina and Borisoff, and the Poles have been compelled to surrender ground in the face of superior forces, say an official communication issued.

The message adds that the fighting continues, but does not give the distance the Poles have withdrawn.

Postmaster Salaries to be Discussed

Ottawa.—Postmasters from all parts of the Dominion were represented at a meeting of members of the commons. Western members have agreed to accompany a deputation of the postmasters to the civil service commission when the question of a fixed salary for postmasters will be taken up.

French Officers Acquitted

Paris.—Brigadier-General Fournier, the commander of the French fortress at Maaubege at the beginning of the war and six of his subordinates, court-martialed for surrendering to the Germans in September, 1914, were all acquitted.

Canada to Send Representative

Ottawa.—In reply to P. R. Du Tremblay, "L'Avant-Propos," in the house, Sir Robert Borden announced that Canada would have a representative present at the final conference to decide the disposal of war indemnities to be paid by Germany.

Big Reduction In Clothing Prices In United States

Crop Prospects Are Bright

Report is Far More Cheerful Than Expected From Late Seeding

Winnipeg.—The Manitoba Free Press' first crop report for 1920 is a decidedly more cheerful document than might have been expected from the very late seeding. Perhaps its very best feature is in the fact that farmers are wise and are not attempting to go on seeding wheat after the middle of May. Speaking broadly, the supply of moisture is excellent, the soil in fine condition and growth very good, not a few districts are reporting wheat up two to four inches and no setbacks since seeding started.

Of course, there is a decrease in acreage in wheat, but as that was to be expected, it is no surprise. As nearly as can be estimated from the returns (194 points have been heard from), the decrease is fifteen percent in Saskatchewan and ten percent in Manitoba and Alberta, or, in other words, in 1920 the decrease in wheat is something over 15,370,000 acres, as against 17,670,000 acres in 1919, and given a continuance of the present favorable conditions it will be quite possible for the west to reap more wheat from the reduced acreage than it did from the larger acreage of 1919.

The only disappointment in the reports is the apparent small increase in coarse grain, the reports indicating that, while there may be some increases at many points there will be no increases at all. The increases will be mainly barley and flax.

Farmers are preparing to do extensive summerfallowing, which is a good thing and much needed after the war period.

Supplies of feed and labor are decidedly better than was anticipated, and horses are not in a poor condition for spring work, as might have been expected.

In the districts where there was hopper trouble last year, they were asked to report on that condition, and reports are uniformly to the effect that so far no trouble is indicated, and preparations are made for fighting it should it occur.

Big Increase in Trade

First Month of Fiscal Year Shows Increase of Nearly \$33,000,000

Ottawa.—An increase of \$32,663,172 in the grand total of Canadian trade for the month of April, the first month of the fiscal year, as compared with April, 1919, is shown by the trade items issued from the customs department. The trade of Canada during the past month reached a total value of \$154,161,134, as compared with \$121,527,962 for the same month a year ago.

Assurance of Denikine's Safety

London.—It was officially announced that satisfactory assurances had been received from M. Tchitcherine, commissary for foreign affairs of Soviet Russia, regarding the safety of the remnant of the General Denikine's forces in the Crimea. It was stated peace negotiations will be opened immediately between the representatives of General Wrangle's army in the south and the Bolsheviks.

Strong Measures To Suppress Crime In Ireland

London.—Important changes in the government's policy in Ireland were decided upon as a result of the conferences between Viscount French, Major General MacCreedy, and the government officials in London. According to the London Times, the government was so impressed with the gravity of the situation that it resolved to use every kind of weapon in the armory of the state to rush the terror before it is too late.

"On the other hand," continues the Times, "the restrictions which irritate the whole community, will be removed and a more tolerant regime of the

New York.—Pursuant to their pledge to the federal reserve board, banking interests of this city have extended their campaign of deflation of credits and high commodity prices. In the financial district this policy has already been effective in reducing the speculative values to the extent of hundreds of millions of dollars in the last fortnight. In one instance, that of a prominent trust company, it is said that credits of this character had been reduced by \$100,000,000 in the last three weeks.

Banks in the whole state have been proceeding along the same lines, and the pressure exerted by these institutions is said to be directly responsible for the wave of price cutting in many lines of retail trade, especially by the large departmental stores.

The president of a bank in the wholesale shoe district is authority for the statement that loans to dealers in leather and rubber goods are smaller now than at any period in the last 18 months.

The price-slashing movement appeared to have struck the west now. Paper's carry advertisements reading "Reductions of \$20 to \$70 in women's high class caps, cape wraps and coats," "Fifty percent off on our entire stock of children's and misses' hats," "Any suit, coat or dress at half price," "At less than cost—remaining stock of spring dresses," appeared in one paper.

St. Paul, Minn.—Marked price reductions were announced by several St. Paul business establishments, one wholesale millinery concern, the largest in the northwest, announcing it would open its doors to the trade and dispose of its \$1,300,000 stock at prices 50 percent or more below prevailing retail figures.

French Troops Leave Frankfurt

No Incidences or Disturbances Were Noticed During Withdrawal of Troops

Cologne.—Reports received from Mayence state that all French troops which have been in Frankfurt and other centres, in the Main districts, had returned to the Mayence bridgehead. Five hours were required for the French and Belgian units east of the Rhine to withdraw. No incidences or disturbances were noticed during the day. Mayors of the smaller towns evacuated expressed approval of the attitude of the French upon withdrawing.

Toronto Papers Support Colonization

Toronto.—Declaring that it is a body that should find national needs and that its efforts are public spirited, the Daily Mail and Empire here publishes a lengthy editorial supporting the Western Colonization association. The Toronto Globe, also commenting editorially, gives splendid support.

Devonshire House Sold

London.—The Duke of Devonshire's house in Piccadilly, one of the oldest and most famous in London, has been sold for one million guineas according to a statement just issued.

New Insurance Company

Ottawa.—An act to incorporate the United Canada Fire Insurance company, of Winnipeg, a new company with capitalization of \$3,000,000 passed the select committee on banking and commerce.

Interesting News from

Bassett's Drug Store

Our

Ice Cream Parlor

IS NOW OPEN AND WE SOLICIT YOUR

PATRONAGE

We sell only E. C. D. Ice Cream to insure Even Quality

We hope to give you good and prompt service

Each order served in a clean Paper

Vortex Holder

Make Our Parlor Your Parlor for the Season

Ganong's and Freed's Chocolates always fresh here

Demand Al Azhar

Your Cigar Opportunity

Made in the province you make your money in.

The Edmonton Cigar Factory, Limited.
EDMONTON ALBERTA CANADA

Irma Meat Market

Solicits the patronage of all the residents of the Irma district. Special prices quoted on Beef by the quarter. Fresh Fish, Fresh Meats, Sausage, Lard, Smoked and Cured Meats always on hand.

C. P. Larson, Irma, Alberta

They All Say It Pays to Advertise in The Irma Times

Irma Times

H. G. THUNELL, Publisher

An independent newspaper published every Friday at Irma, Alberta, Canada

SUBSCRIPTION RATES

Canada, one year \$1.50
Great Britain and U. S. \$2.00

Farm Accounting And The Income Tax

A Saskatchewan farmer writes to the Commission of Conservation:

"Received your Farmer's Account Book and think it is very simple, and handy book, and I have found it very useful in keeping track of everything on the farm. I entered it up about every week and do not see how a farmer can intelligently fill out his income tax papers without such a book as this." Many other farmers have written commending the book for this and other reasons.

The Commission of Conservation issued the "Farmer's Account Book" primarily to promote better farming through encouraging better business methods on the part of the farmer. The imposition of the Federal Income Tax has incidentally provided another, and a very important, argument in favour of its use by all farmers, except such as already have a satisfactory system of keeping accounts.

It will not be out of place, therefore, to give a few hints regarding the manner in which the data noted in the account book should be used in filling out the income tax return.

The first, and most important, thing to notice is that the farm accounts must be kept absolutely separate from the household accounts. Farm expenses are allowed as deductions from income, but household expenses are not. For example, feed purchased for stock is a farm expense, but provisions bought for the family are an household expense. Similarly insurance premiums paid on the barn, granary, etc., and depreciations and repair to these buildings are charged to the farm, but similar expenses on the house are personal, just as they would be in the case of a city man.

Secondly it must be noted that, with one or two exceptions, the Income Tax Branch takes no account of either receipts or expenses other than cash. The exceptions are: under 'Gross Income' the item 'Value of Products Consumed on the Farm'; under 'Expenses Claimed as Deductions from Income' the items 'Board of Farm Help' and 'Depreciation' also 'Rent' if paid wholly or partly in kind. Wages for members of the farmer's family are not to be claimed as a deduction unless paid in cash. Increase in live stock is not required to be declared as part of income, neither is the loss of live stock through death permitted to be deducted. Hence, even if the farmer opens and closes his books on the first of January so that his business year corresponds with the calendar year (which is not at all necessary) the total farm receipts and expenses as shown on page 25 of the Account Book will not correspond with the similar items to be declared on the income tax return.

The differences, however, simplify rather than complicate the task of filling out the return, as it is not necessary to make an inventory. The cash receipts are kept track of on pages 1-18 of the Account Book and may readily be transferred to the form supplied by the Income Tax Branch. The only troublesome item is likely to be 'Value of Products of Farm Consumed on Farm.' This can best be filled up from the household accounts, if such are kept, as it includes all the butter, eggs, milk, meat, poultry, vegetables, etc., raised on the farm and consumed in the house. In cases where such products are traded at a store for other articles, transactions of this nature should be entered on the books as though the storekeeper had paid the farmer in cash and then the latter had immediately spent his money in the same store. For example, if three pounds of butter is traded for a pair of gloves, the value of the butter must be entered as a cash receipt and credited to the farm. The gloves, being an article of personal use, cannot be charged against the farm as a personal expense. They should be entered on the farmer's own personal account, if he keeps one, but so far as the farm is concerned, they are a receipt, a part of the farmer's income and not an expense at all.

If a farmer bears these two simple rules in mind, namely: (1) Keep all business expenses separate from the household and personal expenses (2) Disregard, with the exceptions above noted, all receipts or expenses other than cash, he cannot go far astray in filling out his income tax return from the data supplied by his Farmer's Account Book.—J. M. Baldwin,

Wants, Notices Strays, Etc.

STRAYED—Black dog, with white tip on tail and breast. H.W. Love
FOR SALE One good turkey gobbler. H.W. Love

FOR SALE—Single Comb and Rose comb brown leghorns eggs for hatching. \$1.75 per 15. J. L. Gulbraa, bx 3. Irma. 6-10p

FOR SALE—Good heavy farm wagon. J. W. Graydon.

FOR SALE—Five young, fresh milk cows; 1 De Laval Cream Separator. Apply Mr. Brown, E.C.D., Irma. 1t

PONY FOR SALE—coming four, sound, quiet, suitable for children or school teacher, or for driving. Thos. Slipper, northeast of Irma.

FOR SALE Second hand Sharples cream separator, large size. \$20 cash.—R. E. Costin, Sec 6-47-8, 10-2p

FOR SALE—22 hole double disc drill, McCormick, good as new. For cash or terms.—Joseph Merry, SW 12-47-9. 10-2c

WANTED a few good broody hens. H. W. Love.

FOR SALE Grade Shorthorn Bull, 3 yrs old this spring, in good shape. Inquire of Geo. Therou, Jarrow. 8-10p

SHORTHORNS For Sale; if in need of a good sire. Also a few good cows for sale. See H. N. Lyster, Sec 4-47-9w4. 5-9p

FOR SALE Team of bay mares, 5 yrs old, wt about 1200 each, well broken, have been grain fed this winter and in good shape for spring work. Team and harness \$1400 cash.—Jno. Sawdon, Orindale, NW 34-46-8. 6-9p

FOR SALE—One team bay geldings, wt 2600, well broken, rising 4 and 9 yrs. Price \$250.00 One bay mare, wt 1200 lbs, in foal, well broken. Price \$100.00.—L. J. Butler, S.W. 32-47-8. 8-10p

SEED FLAX (Premost) good clean seed, \$3.50 per bushel.—Erickson Bros, Sec. 10-45-10. 13-6p Irma P.O.

War Bond Interest Coupons and Cheques Cashed Free.

The Merchants Bank will cash all War Loan coupons or interest cheques when due, on presentation, without making any charge whatever for the service.

If you have not a Savings Account, why not use your interest money to open one with This Bank?

THE MERCHANTS BANK OF CANADA
Head Office: Montreal. IRMA BRANCH
W. MASSON, Manager.

FLAX FOR SALE

\$5.50 per bushel

H. Kasten, S.E. 13-45-10

Building Troubles!!!

Eh??

Well, don't let that worry you

We will solve your difficulties

That's Our Business

Our Experts are at your service, and they sell

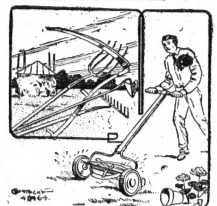
"BETTER LUMBER FOR HOME BUILDING"

THE IMPERIAL LUMBER CO. LTD.

Garden Tools

We have a complete line of RAKES, HOES, CULTIVATORS, SHOVELS, SPADES, and SPADING FORKS, etc.

We Stock
FORMALDEHYDE, SWEAT PADS, HALTERS.



Special sale on House Brooms 90c

W. Ketchin & Co., Irma

To Land Owners!!

I am revising my listings. The season is at hand when prospective purchasers will be enquiring for Farm Lands. If you want to sell call and give your full description and price so that can have all Listings up to date.

have arranged with reliable agencies at Winnipeg, Calgary and Edmonton to handle my listing and will do all possible to find buyers for lands in the Irma District.

H. W. Love

REAL ESTATE, INSURANCE & LOANS

The Model House



will not stay-model long if inferior, un-seasoned lumber has been used in its construction. It will retain its beauty and serviceability for untold years if built with such lumber as we furnish. Isn't it better to build so that you'll have a house that will last for years without repairs rather than one that keeps on costing all the time?

for
Good Lumber
see us

Farmers Mutual Lbr Co

P. J. HARDY
Manager

IRMA,
Alberta

LOCAL REPRESENTATIVE WANTED FOR

"Canada's" Greatest Nurseries"

To sell our list of hardy nursery stock. Largest list of hardy varieties, tested and recommended by western experimental stations, including fruit trees, small fruits, seed potatoes, tree seedlings, rooted cuttings for wind-breaks and shelter-belts, ornamentals, hardy shrubs, vines, roses etc.

Liberal commissions, exclusive territory experience not necessary. Start now, best selling time.

STONE & WELLINGTON
TORONTO, ONT.

ROYAL CAFE

MEALS AT ALL
HOURS

Special attention given
travellers and farmers

Ice Cream, Cigars, Fruit and
Confectionery

E. E. SHARKEY, Prop.

Irma Alta.

Irma Blacksmith Shop

All Kinds of
Blacksmithing
and Repairs

M. K. McLeod
Proprietor

Farmers: Do you
know that the
Irma Machine Shop
can sharpen that set of
Disc-Harrows

that will not do any good
work unless they are sharp.
Also anything in the line
of machinery repaired, we
can weld any kind of
broken castings, also anything
in the line of sheet
metal work repaired or
made to order, we also
can repair any make of
autos, tractors or station-
ary engines. Estimates
cheerfully given.
IRMA MACHINE SHOP
C. W. LATIMER, Prop.

Business Directory

Irma L.O.L. No. 2066

Meets Wednesday on or nearest
previous to the full of the moon in
each month. Visitors welcome.
A S Knapp W M
L B Schaffner, Rec Secretary
F W Watkinson, F Secretary

Meetings are held every Tuesday
evening in the Co-operative Hall at
8 p.m. Visiting brethren Welcome
N. G. R. D. Smallwood
Sect N. M. Matheon
Treas. A. S. Knapp

May & McKenzie

BARRISTERS
Main St. - Wainwright
— Money to Loan —
Special Attention to Estates

During the Spring, Summer and
Fall, will be in Irma on Wed-
nesdays and Fridays at the
office of the Irma Dev. Co., Ltd.

FIELDHOUSE & HUNTER

BARRISTERS - SOLICITORS
NOTARIES
Money to Loan - Fire and
Life Insurance Written
Main St. - - - Irma, Alta.

S. R. BOWERMAN AUCTIONEER

for the Province of Alberta,
will be pleased to communi-
cate with any person wishing
to put on a sale. Have had
8 years experience. Write or
phone at my expense.

ADDRESS PHONE NO. 86
Wainwright - - - Alberta

Dr. H. H. LOCKWOOD

DENTIST
Wainwright - - - Alberta

G.T.P. Time Table

WESTBOUND—6.55 p. m. DAILY
EASTBOUND—12.30 a. m. DAILY
J. R. WHYTE, AGENT

My White Wyandottes won all
firsts at the Irma fair last year.
My Pen of Barred Rocks won
all first prizes at the Irma fair
last year.
Setting Eggs for sale from
these birds
Barred Rocks \$1.50 for 13
White Wyandottes \$2.00

W. Lewis Mildon, Jr.

Irma

AN EARLY GROWING SEASON

The winter was long and cold.
Spring was late. There was a serious
feed shortage and consequent losses
of live stock. All very unfortunate
and discouraging.

But summer has come. What are
its prospects? Owing to the late dis-
appearance of the snow there is a
short seeding season, and perhaps less
acreage than usual will be just in.
But an early seeding and large acre-
age do not ensure a good crop. The
past three years are evidence on that
point. The conditions under which
seed is put into the ground, and the
conditions surrounding its growth
and ripening are the things that count
in the crop return. Lack of spring
moisture is a great drawback to crop
success in this country. Every farmer
can recall instances in which crops
sown in April did not start until June.
The date on which the crop was sown
did not fix the date of its ripening. It
was the date upon which growth com-
menced that marked the beginning of
the crop season for that year.

Abundance of moisture in the soil
is the distinctive characteristic of this
there is unusually little frost in the
ground. The lack of frost makes for
early and vigorous growth. Although
the seeding season is late the growing
season is early.

"What are the prospects for a wheat
crop this year? Will it be too late
by the time the land is prepared to
seed wheat?" With many of the fields
as yet to wet to cultivate, with most
of the plowing yet to be done, with
the horse power on most farms below
par as a result of a lack of feed, and
the second week of May almost past,
these questions are anxiously being
asked by hundreds of farmers, and
conditions have now reached a stage
when their significance is gigantic.
To most farmers the two questions re-
solve themselves into one, and the
question becomes "how big a chance
can we afford to take." There is no
doubt a large element of chance, but
on the other hand there are many
factors that go to show that the pos-
sibilities of producing a fair wheat
crop this year are by no means small.

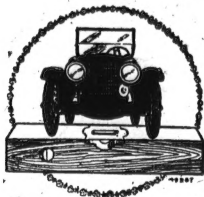
No one can predict just what the
crop will be in any given year, but
what has been learned from experi-
ence and carefully conducted experi-
ments, have any significance at all, go
to show that there is no reason for
viewing the prospects of a wheat crop
this coming season in a pessimistic
light. Carefully conducted experi-
ments, by the department of field hus-
bandry, University of Alberta, go to
show that the date of seeding is not
the determining factor as to what the
wheat crop will be, but depends en-
tirely upon the conditions that prevail
during the growing season.

Here are some facts that throw a
considerable light upon the problem.
During the season of 1919 May 1st
wheat was seeded on the University
farm April 19th, and matured August
9th, a period of 112 days. The yield
was 29.14 bushels. In the same year
under identically the same conditions
Marquis wheat was seeded May 15th,
and matured and was harvested Sept.
1st. The yield from the latter was
27.04 bushels per acre. The rate of
seeding of the two fields was the same,
but the latter which was sown just
nineteen days later reached maturity
in 95 days, and the loss in yield was
only 2.10 bushels per acre. This leads
to the conclusion that it is not neces-
sarily early seeding that brings about
early maturity.

The average minimum temperature
during the month of May of most
years in central Alberta, as shown by
actual records is between 32 and 33
degrees, and it would not take even an
amateur to arrive at the conclusion
that at this temperature wheat will
make very little growth. It is said
that wheat will germinate at 32 de-
grees, but experiments conducted on
ground early in the spring, it often
takes from eighteen to twenty days to
germinate and come through the
ground, whereas, when seed was seed-
ed later, and the soil was fairly warm
the temperature being from 40 to 50
degrees, the wheat germinated and
made its appearance through the soil
in from five to six days. It is esti-
mated that the minimum temperature
for the germination of wheat is about
40 degrees.

Another very important factor is
the rate of seeding. Seeding tests
conducted for a number of years,
showed that to increase the rate of
seeding one half bushel in many cases
decreased the period of maturity by
as much as ten days. In a dry year
this was not so noticeable but in wet
years grain that was seeded light,
stood much more, and consequently
the heavy seed reduced the stool-
took several days longer to mature,
ing to a minimum and thereby hasten-
ed maturity.

Prof. G. H. Cutler, chief of the De-
partment of Field Husbandry, one of
the authorities in Western Canada,
says that his best reason for feel-
ing pessimistic over the prospects for a



A FARMER WRITES:

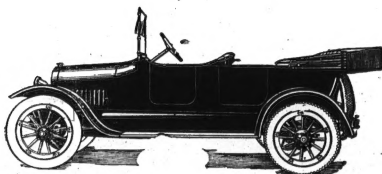
If I did not have a Chevrolet car I would
never think of operating the farm I have
now unless it was next door to the city
market, as the old horse and creaky wagon
methods would not answer in these days
when time means such an item in selling.

WHEN you buy a Chevrolet "Four Ninety" Touring Car you purchase a
convenient and reliable means of economical transportation. For Chevro-
let cars are built to render the greatest measure of utility.

Whether you want an automobile for family use, for business purposes or
both, the Chevrolet will give you all that is most desirable in mechanical effi-
ciency and motor car beauty, with the assurance of constant safety, comfort
and dependability at a very low cost for upkeep.

Come in and inspect this model, and the famous valve-in-head motor
with which it is equipped—the motor that has achieved such remarkable
records for fuel economy.

A. A. DICKSON, Dealer
IRMA, ALBERTA



Chevrolet "Four-Ninety" Touring Car \$895 f.o.b. Oshawa, Ontario.

wheat crop this year. There are six
factors necessary for crop production,
and if these are present in the proper
combination there is no limit to the
crops that can be produced. The six
factors and the order of importance
in which Prof. Cutler places them are:
(1) Seed, (2) plant food, (3) moisture,
(4) heat, (5) light and (6) air. In his
estimation the greatest limiting factor
this year will be the shortage of horse
power occasioned by the shortage of
feed. The seed in all cases is very
important, and indications go to show
that the seed wheat that is in Alberta
at the present time is of a very high
order. Over a thousand samples of
grain were tested in the agricultural
laboratories at the University during
the past winter, for germination: and
on the average the wheat tested 90
per cent. The soil throughout cen-
tral Alberta is as rich in plant food
as any other place in the world. Moist-
ure, which for the past two or three
seasons was the limiting factor in
crop production, is present this spring
in abundant quantities, and the past
few days have given ample evidence
to show that the warm weather has
come. The only remaining factor to
contend with is the aeration of the soil
through cultivation, and this is at the
present time the greatest problem.

A MENACE TO HEALTH

Take a look around the town and
note the appearance of some of the
backyards and vacant property. No-
less something recently has been done
about it, nearly every such lot is a
fright to behold, and is a menace to
the health of the citizens.

It is a sad plight to see a well kept
yard and right next to it another's
yard or a vacant lot covered with
filthy, germ-breeding rubbish of all
kinds. Citizens accustomed to seeing
such eye-sores in the vicinity of their
homes generally soon cease to notice
them, but strangers passing by do not
fail to note them and charge their
unpleasantness against the whole town.
More than that, persons thinking of
moving into the town or buying prop-
erty are repelled by such ugliness
and are moved to go elsewhere. In
that way one person's property is a
detriment to all neighboring property.

But loss of reputation for the whole
town and loss of property values are
not the only injury that refuse-strewn
lots do to their neighborhood. They
menace the health of everyone living
nearby. They are the breeding place
of countless flies and mosquitoes, the
most deadly germ carriers that medi-
cal science now knows.

GET YOUR Van Brunt Drill

out before seeding. Come and see
John Deere Fanning Mills. We
have them in all sizes.

John Deere plow and plowshares
for all makes of plows on hand.
Doubletrees and Neckyokes and
Agricultural Hardware in stock.
You will save money to see us be-
fore buying.

: Moore Brothers, Irma, Alberta :
'John Deere Agents'



BUY AT HOME

Mail Your Orders

for all kinds of Printing to
H. G. Thunell, Viking,
or see Mr. H. W. Love

We have a large stock of high grade
Green Cut Willow
and
Tamarac Posts

Why not haul your posts now before you get too busy

For housecleaning try our
Decotint and Flatwall Paint

Years of service is what gives paint its value
not price alone

Imperial Lbr. Co. Ltd.

Jarrow, Alberta

FREE AIR SERVICE

will be available at our garage in just a few days. This service is free to everyone and we hope you will avail yourself of it often, because the life of your tires is greatly increased by keeping them well inflated. A soft tire makes a tube "creep" which ruins the tube as well and will soon cause a leak.

Why not get that car of yours overhauled before the season is gone too far. You will be surprised the amount of extra power it will have.

We can repair any radiator

Deverick & McDougall

Successors to Jarrow Auto Supply

ANNOUNCEMENT

Have opened an office on corner of Main and 2nd Avenue and will conduct a general real estate business. I want the people of the Irma district to make this their office; come in and write your letters—a supply of stationery and table at your disposal.
LIST YOUR FARM the first time you are in town. I am revising my listing and during the months of May and June expect a number of enquiries for improved farms.

LOANS

FIRE and LIFE INSURANCE

I solicit a share of your business.

COME IN!

J. W. WYATT, C. P. R. AGENT

Vacation Trip

THROUGH THE
NEW WONDERLAND

See

ALASKA COAST, Stewart, B. C., OBSERVATORY INLET, Anyox, B. C.

Stop-over at Jasper Park



Seven hundred mile ocean trip through protected waters of the "INSIDE PASSAGE" to Vancouver, Victoria, and Seattle. Magnificent scenery. Let our representative make out an itinerary for you

Write, phone or call on any agent of the Grand Trunk Pacific Railway

W. E. Duperow,
General Passenger Agent
WINNIPEG, Man.

**Patronize
Times
Advertisers**

Jarrow Church Services.

Melburn	11.00 a.m.
Metropolitan	1.30 p.m.
Jarrow	7.30 p.m.
Sunday School	
Jarrow	11. a.m.
L.V.M.	11 a.m.
Metropolitan	2.30 pm

When School Is Over.

Does any profession impose a greater strain upon its members than that of teaching? A vacation is essential—it's necessary to restore the physical system and refresh the mental. At this season the questions are "where to go" and "when can you start."

The far off places of the world are not easily accessible at present, nor do they offer anything more beautiful or interesting than are to be found in our own Canada. Make your vacation trip of educational value and if you have not visited the Canadian Rockies and the Pacific Coast, see that beautiful and historic country—"Out at the end of the Trail." Let the Grand Trunk Pacific agent make out an itinerary for you including the famous "sea voyage" through the waters of the North Pacific Coast via the "Inside Passage." Descriptive literature and all information on application to any agent of the Grand Trunk Pacific Railway, or by writing to Mr. W. E. Duperow, General Passenger Agent, Winnipeg, Man.

FOR SALE—Yorkshire sow and litters Ready for delivery, May 20th. F.C. McGee. 124tf.

**Films
Developed
15c
Prints
5c up**

Mail orders receive prompt attention

Bassetts Drug Store
IRMA, ALTA.

Hatching Time

You should send in your order now for Hatching Eggs from either

BARRED PLYMOUTH ROCK

—or—
MAMMOTH LIGHT BRAHMAS

I am shipping eggs nearly every day to points all over Alberta. Fertility is good running from 80% to 95% fertility

Prices Barred Rocks \$3. \$4 and \$5 for 15 eggs; Light Brahmas \$4 for 15 eggs

H. A. Clute
Box 97, Wainwright, Alberta.

: Breaking :

Discing

Clearing

Ploughing

Haulage by

Contract

Empire Traction Co.

626 Tegler Bldg Edmonton

VIKING

Messrs. W. McAthey, H. G. Thunell, and Noble Graham attended the Masonic "at home" and banquet at Holden last Friday evening.

A basketball game has been arranged for Thursday, June 3rd between Holden and the Viking Sunbeams at four o'clock p.m. Don't miss it.

Victoria Day was observed as a holiday in town. As is usually the case, it was a cold and blustery rainy day, and most everybody stayed at home.

Mrs. A. Thompson was taken to an Edmonton hospital Monday evening to undergo treatment. She was accompanied by Mr. Thompson.

Jas. Morrison, local superintendent for the Calgary Natural Gas Co. made a trip to Edmonton the first of the week in search of a cook for the drilling camp for No. 10.

A collection was taken up around town for the support of junior baseball last week and the boys rounded up about \$75.00 to start the season with.

Miss Helen Hotson, daughter of Dr. Hotson, was successful in passing the science course in the recent university exams with high honors. She was the winner of the general efficiency medal.

Jimmy Dous, who was with the drilling crew here about three years ago, arrived Tuesday to begin work on No. 10 well that expects to resume drilling operations in a short time.

A petition was circulated among the business men last week to have Wednesday afternoons in the months of June, July and August set aside as holidays and a majority signed it. The petition will be dealt with at the next meeting of the village council.

Miss Helen Anderson, the public health nurse who spent a part of last week examining the pupils of the Viking school, report that the general health is good, but that between the ages of 8 and 11 there is a tendency to be below average weight. She urges parents, that where dental supervision has been advised, to have this done at once, as in many cases, defective teeth are the cause of the child not being up to the correct weight.

Frank Mitchell returned from Lucan Ont. last Saturday where he had accompanied the body of the late Tony McKay. Mr. Mitchell reports the spring season very backward and cold in the east even worse than in the west.

J. Barber Jr. purchased a horse collar in town last week and while driving home lost it. On coming to town next day enquired at the Parker harness shop if anyone had found it and returned it to the shop. Sure enough some one had much to Mr. Barber's delight. Mr. Joseph Lambert was the man who found the collar.

Minburn is not holding a sports day on Friday May 28th as stated in this paper last week. Instead it will be the opening day of the baseball league on the C.N.R. the game to be played at 6.30 with Vermilion.

At the monthly meeting of the Women's Institute held on May 19th, the members were favored by an address by Rev. D. J. Craig on the subject, "The Welfare of the Child" and showed the relation of home and church to school and community. Among other things he pointed out that it was just as much the duty of the community to provide playing grounds for the children as to provide churches. During the afternoon, Mr. W. W. Weaver sang.

At the meeting it was arranged to hold a concert in order to raise funds towards the rest room, this concert to take the form of several small plays and sketches by local talent, and with the assistance of Mrs. Cox and Mrs. Biederman. The date was fixed for June 11th.

Tea was served by Mrs. McAthey and Mrs. Smith and several new members were enrolled. Miss Anderson, public health nurse, was also present.

Plebescite in October.

While there is nothing official the report has come thru from Ottawa that the plebiscite on trade in liquor between the provinces will not be held until next October.

It has been hoped by Alberta prohibition forces that the plebiscite could have been held in June, but the delay in the Franchise Bill will probably preclude this. It is understood that the election will be in all the provinces during October.

VARIETY, THE SPICE OF LIFE.

Is it not so that in this age we are constantly looking for new ideas, new thrills, new emotions? We crave a change from the time worn things and seek the new. Just so with the tourists who in many cases have worn smooth the paths they have travelled and seek new scenes. The Grand Trunk Pacific Railway and Steamships have something new to offer in their Pacific Coast tours. It is not only that they are new that fascinates but they have variety. The ever changing scene from the rugged mountains as you enter the Canadian Rockies at Jasper Park to the magic wonder of Mount Robson, the Bulkley Canyon and the Skeena River scenery to the valley lands with mountain scenery in the distance. Then the superb ocean voyage through the quiet waters of the "Inside Passage" of the North Pacific Coast, is a sure panacea for all who weary of the land and love the sea.

The 700 mile cruise from Prince Rupert to Seattle, calling at Vancouver and Victoria, on palatial steamships, is one not soon forgotten—a never ending panorama of mountain scenery on either side. The side trips from Prince Rupert to Alaska Coast (Stewart, B.C.) and Observatory Inlet (Anyox, B.C.) have a charm of their own.

For particulars, enquire of any agent of the Grand Trunk Pacific Railway, or write to W. E. Duperow, General Passenger Agent, Winnipeg, Man. 3

The Motor Vehicles Act enforces the use of "non glare" headlights on all motor vehicles, and the "powers that be" have issued instruction to all police authorities to see that the section governing this is carried out forthwith.

CHARITY BEGINS AT HOME

Charity Collector—"Have you any particular use for your old clothes?" Citizen—"Sure. I'm wearing them."

The Menace And

Disgrace: Vacant Lots

When Covered With Waste Tin Cans Old Japers And Rubbish Of All Kinds

Take a look around the town and note the appearance of some of the vacant lots.

Unless something recently has been done about it, every such lot is a fright to behold, and it is a menace to the health of the neighbourhood.

It is a sad sight to see a well kept right next to it a lot covered with weeds which harbor filthy, germ-breeding cans and rubbish of all kinds. It often occurs that such a lot belongs to some person who does not reside in the neighbourhood, or perhaps not in the town even, but even so why not approach some of your neighbours, who dislike the ill kept vacant lot as much as you do yourself and suggest a cleaning bee. With three or four willing workers even the worst vacant lot in the town could be tidied up wonderfully in one evening—and it would be time well spent. Not only would it make the neighbourhood more attractive but would add to the value of your property because property values are based to a certain extent to the appearance of the lots next to which they lie. If you are thinking of some particular lot as you read this, why not speak to your next door neighbor tonight, he may be reading this same article, and wondering whether or not to suggest the thing to you.

As part of the "Clean-up Campaign" the cleaning of vacant lots is one of the important features because these vacant lots can be kept neat and attractive, and they make splendid play-grounds for the children of the neighborhood, who then need not seek amusements on the dangerous streets—so for the kiddies' sakes—"Clean Up the Vacant Lot."

Or a garden can be put in that will pay you mighty well for all the trouble you may have. But for health and beauty's sake get behind the "Clean-up Campaign" and have the vacant lots cleaned up. TALK about it. But above all set a good EXAMPLE.

**This Is The Time
For Preserving
All Extra Eggs**

May Be Kept Wholesome for Eight Months In Home Storage

Unfortunately, a flock of hens cannot be made to lay the same number of eggs every day in the year, or even every month. During the spring and summer months they will shell them out at a lively clip. Consequently the price is low, and the housewife thinks it is a good plan to use lots of eggs instead of selling them. The result is that the whole family becomes tired of an egg cooked in any form. Later on, when the price is sky-high, the family craves eggs, but the hens have almost stopped laying and few are to be had.

Cost Special Prices

of Living Goes Down for

May, June and July

Shave - - - 15c

Hair Cut - - - 35c

Chocolate Bars - 5c

W. S. MATTHEWS BARBER SHOP

Irma Ice Cream Parlor

ICE CREAM, ICE COLD SOFT DRINKS

LUNGHERS AT ALL HOURS, FRUITS IN SEASON

SPECIAL ATTENTION GIVEN TO AUTO PARTIES

Otto Bethge, Proprietor